IN THE UN RED STATES PATENT AND TRADER OFFICE

Applicant: Kensaku Abe et al.

Serial No.: 09/529,269

Filed : August 12, 1999

For : ACOUSTIC APPARATUS AND HEADPHONE

I hereby certify that this paper is being deposited this date with the U.S. Postal Service in first class mail addressed to Assistant Commissioner for Patents, Washington, D.C. 20231.

Jay H. Maioli

Date October 5

Reg. No. 27,213 October 5, 2000

October 5, 2000 1185 Avenue of the Americas New York, NY 10036 (212) 278-0400

PETITION FOR AN EXTENSION OF TIME

Assistant Commissioner for Patents Washington, D.C. 20231

Sir:

Applicant, through his undersigned attorney, hereby Petitions the Commissioner of Patents and Trademarks to extend the time for response to the Notice to File Missing Parts - Filing Date Granted dated May 25, 2000 for four months, from June 25, 2000 to October 25, 2000.

Submitted herewith is a check for \$1,560.00 to cover the cost of the extension, the payment of the surcharge, and the assignment recordation fee. Any deficiency or overpayment should be charged or credited to Deposit Account No. 03-3125.

Respectfully submitted,

COOPER & DUNHAM LLP

Jay M. Maioli Reg. No. 27,213

File No. : 6640/59442 JHM:jg

Enc.